
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

January 29, 2024

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 31 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 42 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Beaver, Bradford, Bucks, Butler, Cambria, Chester, Clarion, Clinton, Columbia, Crawford, Fayette, Franklin, Indiana, Lancaster, Lawrence, Lebanon, Luzerne, Lycoming, Mercer, Northampton, Perry, Potter, Schuylkill, Sullivan, Venango, Warren, Washington, Wayne and Westmoreland counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2023, \$67.44 million went to 2,519 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Adams County

[Fountaindale Volunteer Fire Department Relief Association](#) – No findings

Allegheny County

[Indiana Township Volunteer Firefighters Relief Association No. 1](#) – No findings

[Logan's Ferry Heights Volunteer Fireman's Relief Association](#) – No findings

Beaver County

[Monaca Volunteer Fire Department No. 1 Firefighter's Relief Association of the Commonwealth of Pennsylvania](#) – No findings

[The South Beaver Township Volunteer Firefighters Relief Association](#) – No findings

[West Mayfield Volunteer Firemen's Relief Association of West Mayfield](#) – 4 findings: Noncompliance with prior audit recommendation: Inappropriate ownership of rescue vehicle, inadequate signatory authority for the disbursement of funds, inadequate minutes of meetings and relief association bylaws failure to maintain a complete and accurate equipment roster

Bradford County

[Smithfield Township Volunteer Fire Department Firefighter's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Untimely deposit of state aid, noncompliance with prior audit recommendation: undocumented expenditures, inadequate minutes of meetings and relief association bylaws

Bucks County

[Fairless Hills Volunteer Fire Company Fireman's Relief Association](#) – No findings

Butler County

[Bruin Volunteer Fire Department Relief Association](#) – 2 findings: Inadequate signatory authority for the disbursement of funds, inadequate minutes of meetings and relief association bylaws

[Buffalo Township Relief Association](#) – 3 findings: Untimely deposits of state aid, insufficient surety (fidelity) bond coverage, inadequate minutes of meetings and relief association bylaws

Cambria County

[Carrolltown Fire Engine Company Firemen's Relief Association](#) – No findings

Chester County

[Phoenixville Volunteer Firefighters Relief Association](#) – Observation: FDIC coverage limit exceeded

Clarion County

[St. Petersburg Volunteer Firemen's Relief Association](#) – No findings

Clinton County

[Renovo Firemen's Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Failure to secure ownership interest in jointly purchased vehicle, undocumented expenditure, unauthorized expenditure, failure to maintain a complete and accurate equipment roster

[Wayne Township Volunteer Firefighter's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Columbia County

[Main Township Volunteer Firemen's Relief Association](#) – No findings

Crawford County

[Relief Association of Conneaut Lake Borough and Sadsbury Township of Pennsylvania](#) – 1 finding: Unauthorized expenditures

[Townville Volunteer Fire Department Relief Association](#) – No findings

Fayette County

[Masontown Volunteer Firemen's Relief Association](#) – No findings

[McClellandtown Volunteer Firemen's Relief Association](#) – No findings

Franklin County

[St. Thomas Township Firefighter Relief Association, Inc.](#) – 4 findings: Unauthorized expenditures, undocumented expenditures, inadequate minutes of meetings and relief association bylaws, failure to maintain a complete and accurate equipment roster

[The Marion Fireman's Relief Association of the State of Pennsylvania](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to conduct annual physical equipment inventories

Indiana County

[The Relief Association of the Armagh and East Wheatfield Twp. Volunteer Fire Company](#) – 6 findings: Noncompliance with prior audit recommendation: Erroneous deposit of funds, noncompliance with prior audit recommendation: unauthorized expenditures, undocumented expenditures, failure to maintain a complete and accurate equipment roster, inadequate financial record-keeping system, inappropriate pre-signing of black checks

Lancaster County

[Bart Township Fire Company Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

Lawrence County

[Bessemer Volunteer Firefighter's Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

Lebanon County

[Volunteer Firemen's Relief Association of West Cornwall Township](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to obtain a Pennsylvania sales tax exemption number and payment of Pennsylvania sales tax, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: insufficient surety (fidelity) bond coverage, noncompliance with prior audit recommendation: undocumented expenditures, failure to maintain a complete and accurate membership roster

Luzerne County

[The Trucksville Volunteer Fire Company's Relief Association](#) – 1 finding: Untimely deposit of state aid

Lycoming County

[Montoursville Firemen's Relief Association, inc. of Montoursville, PA](#) – 6 finding: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, untimely receipt and deposit of state aid, inadequate minutes of meetings and relief association bylaws, payment of Pennsylvania sales tax, duplicate payment

Mercer County

[Springfield Township Volunteer Firemens Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

Northampton County

[Nazareth Firemen's Relief Association](#) – 3 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: failure to maintain a Pennsylvania sales tax exemption number, inadequate financial record-keeping system, Observation: FDIC coverage limits exceeded

Perry County

[Duncannon Volunteer Firemen's Relief Association](#) – 1 finding: Failure to secure ownership interest in jointly purchased equipment

Potter County

[Austin Volunteer Firemen's Relief Association](#) – 2 findings: Untimely receipt of deposit and state aid, payment of Pennsylvania sales tax

Schuylkill County

[Pine Grove Volunteer Firefighters Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

Sullivan County

[Hillsgrove Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Untimely deposit of state aid

Venango County

[President Township Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to obtain a Pennsylvania sales tax exemption number

[Rocky Grove Volunteer Fire Department Relief Association](#) – 2 findings: Unauthorized expenditure, inadequate signatory authority for the disbursement of funds

[Seneca Volunteer Fire Department Relief Association](#) – Observation: FDIC coverage limits exceeded

[The Rouseville Volunteer Fire Department Relief Association](#) – No findings

Warren County

[Russell Volunteer Fire Department Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

Washington County

[Burgettstown Volunteer Fireman's Relief Association](#) – 2 findings: Unauthorized expenditures, inadequate minutes of meetings and relief association bylaws

Wayne County

[Browndale Fire Company No. 1 Firemen's Relief Association](#) – 1 finding: Untimely deposit of state aid

Westmoreland County

[Turkeytown Volunteer Fire Department Relief Association Inc.](#) – No findings

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